

Received _____
Examined _____

U# _____



2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: VENTURA Location: NEWBURY PARK VENTURA
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION

WATER DIVISION

ATTN: BRUCE DEBERRY

505 VAN NESS AVENUE, ROOM 3200

SAN FRANCISCO, CALIFORNIA 94102-3298

bmd@cpuc.ca.gov

water.division@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	39,347				\$ 39,347
3	302	Franchises and Consents (Schedule A-1c)	63,634				\$ 63,634
4	303	Other Intangible Plant	2,486				\$ 2,486
5		Total Intangible Plant	\$ 105,467	\$ -	\$ -	\$ -	\$ 105,467
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 409,555			\$ 973,197	\$ 1,382,752
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	291,341	21,463			\$ 312,804
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	910,276				\$ 910,276
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	-			489,121	\$ 489,121
16	316	Supply Mains	424,086				\$ 424,086
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 1,625,703	\$ 21,463	\$ -	\$ 489,121	\$ 2,136,287
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,398,084	118,526	(12,143)	68,337	\$ 5,572,804
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-			30,200	\$ 30,200
24	324	Pumping Equipment	5,707,817	89,704	(51,473)	146,609	\$ 5,892,657
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 11,105,901	\$ 208,230	\$ (63,616)	\$ 245,146	\$ 11,495,661
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	105,549			7,664	\$ 113,213
31		Total Water Treatment Plant	\$ 105,549	\$ -	\$ -	\$ 7,664	\$ 113,213

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	444,560	24,308	(14,022)		\$ 454,846
34	342	Reservoirs and Tanks	28,124,950			422,451	\$ 28,547,401
35	343	Transmission and Distribution Mains	33,365,037	1,361,557	(6,101)	5,204,873	\$ 39,925,366
36	344	Fire Mains	112,988				\$ 112,988
37	345	Services	25,269,132	1,552,323	(562,720)	361,997	\$ 26,620,732
38	346	Meters	6,490,636	1,102,251	(266,768)	117,580	\$ 7,443,699
39	347	Meter Installations	730,223				\$ 730,223
40	348	Hydrants	4,563,252	477,652	(41,421)	223,483	\$ 5,222,966
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 99,100,777	\$ 4,518,091	\$ (891,032)	\$ 6,330,384	\$ 109,058,220
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,002,773	78,764	(35,116)	1,321	\$ 1,047,742
46	372	Office Furniture and Equipment	138,811	11,094	(5,647)		\$ 144,258
47	373	Transportation Equipment	162,011				\$ 162,011
48	374	Stores Equipment	5,602				\$ 5,602
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	1,462,821	83,780			\$ 1,546,601
51	377	Power Operated Equipment	376,379	75,747	(6,848)		\$ 445,278
52	378	Tools, Shop and Garage Equipment	253,554	92,976	(10,273)		\$ 336,257
53	379	Other General Plant	171,369	44,720	(8,645)		\$ 207,444
54		Total General Plant	\$ 3,573,319	\$ 387,081	\$ (66,529)	\$ 1,321	\$ 3,895,192
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	24,536				\$ 24,536
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 24,536	\$ -	\$ -	\$ -	\$ 24,536
61		Total Utility Plant in Service	\$ 116,050,806	\$ 5,134,865	\$ (1,021,177)	\$ 8,046,833	\$ 128,211,327

Other debits in the amount of \$8,046,833 represents the acquisition of Piru System

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	See Addendum Reference Schedule A-1c				63,634
2					
3					
4					
5				Total	\$ 63,634

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	128,211,327	116,050,806
3		Construction Work in Progress	7,977,253	5,818,614
4		General Office Prorate		(221,859)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 136,188,580	\$ 121,647,561
6		Less Accumulated Depreciation		
7		Plant in Service	48,192,704	43,852,551
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 48,192,704	\$ 43,852,551
10		Less Other Reserves		
11		Deferred Income Taxes	9,153,611	7,256,108
12		Deferred Investment Tax Credit	9,280	15,772
13		Other Reserves	2,166,492	2,335,182
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,329,383	\$ 9,607,062
15		Less Adjustments		
16		Contributions in Aid of Construction	10,957,551	11,193,071
17		Advances for Construction	4,692,095	4,632,077
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 15,649,646	\$ 15,825,148
20		Add Materials and Supplies	-	
21		Add Working Cash (=Line 34)	6,043,112	6,635,303
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 67,059,959	\$ 58,998,102
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	29,399,997	32,204,186
26		Purchased Power & Commodity for Resale*	361,415	377,361
27		Meter Revenues: Bimonthly Billing	29,692,642	33,960,210
28		Other Revenues: Flat Rate Monthly Billing	317,060	270,769
29		Total Revenues (=Line 27 + Line 28)	\$ 30,009,702	\$ 34,230,979
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0106	0.0079
31		5/24 x Line 25 x (100% - Line 30)	6,060,287	6,656,135
32		1/24 x Line 25 x Line 30	12,942	10,614
33		1/12 x Line 26	30,118	31,447
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 6,043,112	\$ 6,635,303
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	43,852,552	-	79,497	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,253,274				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	616,447				
7	(e) Charged to clearing accounts	(22,894)				
8	(f) Salvage recovered	2,831				
9	(g) All other credits ¹	3,178,466				
10	Total credits	\$ 6,028,124	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,021,177)				
13	(b) Cost of removal	(666,795)				
14	(c) All other debits ¹					
15	Total debits	\$ (1,687,972)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 48,192,704	\$ -	\$ 79,497	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19	NARUC rate depreciation method - straight line					
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - See Form 7004 with consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26	Other credits in the amount of \$3,178,466 represents the acquisition of Piru System					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	17,659	7,561		(2,361)	\$ 22,859
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	544,268	29,901			\$ 574,169
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	-	183,875			\$ 183,875
7	316	Supply Mains	158,526	6,804			\$ 165,330
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 720,453	\$ 228,141	\$ -	\$ (2,361)	\$ 946,233
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(55,017)	112,342	(12,143)	(97,798)	\$ (52,616)
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-	9,966			\$ 9,966
15	324	Pumping Equipment	3,969,182	232,022	(51,473)	(14,462)	\$ 4,135,269
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 3,914,165	\$ 354,330	\$ (63,616)	\$ (112,260)	\$ 4,092,619
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-				\$ -
21	332	Water Treatment Equipment	42,909	3,287			\$ 46,196
22		Total Water Treatment Plant	\$ 42,909	\$ 3,287	\$ -	\$ -	\$ 46,196
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	41,683	11,247	(14,022)	(2,079)	\$ 36,829
26	342	Reservoirs and Tanks	11,261,228	521,989			\$ 11,783,217
27	343	Transmission and Distribution Mains	13,073,493	3,038,123	(6,101)	(83,087)	\$ 16,022,428
28	344	Fire Mains	(20,435)	2,007			\$ (18,428)
29	345	Services	9,566,140	1,047,364	(562,720)	(268,952)	\$ 9,781,832
30	346	Meters	2,036,696	394,405	(266,768)	(52,707)	\$ 2,111,626
31	347	Meter Installations	56,854	35,640			\$ 92,494
32	348	Hydrants	1,866,744	262,564	(41,421)	(108,100)	\$ 1,979,787
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 37,882,402	\$ 5,313,339	\$ (891,032)	\$ (514,925)	\$ 41,789,784
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	245,238	29,621	(35,116)	(16,598)	\$ 223,145
38	372	Office Furniture and Equipment	2,532	(9,454)	(5,647)	(1,259)	\$ (13,828)
39	373	Transportation Equipment	38,740	4,893			\$ 43,633
40	374	Stores Equipment	968	139			\$ 1,107
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	600,710	86,411			\$ 687,121
43	377	Power Operated Equipment	326,340	(1,172)	(6,848)	(7,636)	\$ 310,684
44	378	Tools, Shop and Garage Equipment	99,333	6,860	(10,273)	(4,468)	\$ 91,452
45	379	Other General Plant	(40,405)	7,696	(8,645)	(4,457)	\$ (45,811)
46	390	Other Tangible Property	19,167	1,202			\$ 20,369
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 1,292,623	\$ 126,196	\$ (66,529)	\$ (34,418)	\$ 1,317,872
49		Total	\$ 43,852,552	\$ 6,025,293	\$ (1,021,177)	\$ (663,964)	\$ 48,192,704

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	20,088,844	22,850,004	\$ (2,761,160)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	7,146,665	8,065,504	\$ (918,839)
6		601-3 Industrial Sales	3,411,821	3,365,447	\$ 46,374
7		601-4 Sales to Public Authorities	2,315,591	2,927,276	\$ (611,685)
8		Sub-total	\$ 32,962,921	\$ 37,208,231	\$ (4,245,310)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	316,807	244,459	\$ 72,348
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	16,198	55,412	\$ (39,214)
26		Sub-total	\$ 333,005	\$ 299,871	\$ 33,134
27		Total Water Service Revenues	\$ 33,295,926	\$ 37,508,102	\$ (4,212,176)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	23,729	(167,085)	\$ 190,814
31	612	Rent from Water Property	54,601	46,207	\$ 8,394
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	4,337,090	319,721	\$ 4,017,369
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 4,415,420	\$ 198,843	\$ 4,216,577
36	501	Total operating revenues	\$ 37,711,346	\$ 37,706,945	\$ 4,401

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	8,826		\$ 8,826	
6	703	Miscellaneous expenses	A		2,767	47,999	\$ (45,232)	
7	704	Purchased water	A	B	C	21,903,261	25,081,650	\$ (3,178,389)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 21,914,854	\$ 25,129,649	\$ (3,214,795)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B	6,924	-	\$ 6,924	
28	725	Miscellaneous expenses	A		3,566		\$ 3,566	
29	726	Fuel or power purchased for pumping	A	B	C	361,415	377,361	\$ (15,946)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B	60		\$ 60	
37		Total pumping expenses				\$ 371,965	\$ 377,361	\$ (5,396)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			185,958	137,632	\$ 48,326
43	743	Miscellaneous expenses	A	B		86,304	104,966	\$ (18,662)
44	744	Chemicals and filtering materials	A	B		5,831	-	\$ 5,831
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		Total water treatment expenses				\$ 278,093	\$ 242,598	\$ 35,495
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		219,739	260,026	\$ (40,287)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			581	826	\$ (245)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A			1,712	9,046	\$ (7,334)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			191,226	447,075	\$ (255,849)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	2	\$ (2)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	55	\$ (55)
66	761	Maintenance of trans. and distribution mains	A			33,884	30,428	\$ 3,456
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			88,255	40,735	\$ 47,520
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			22,805	11,092	\$ 11,713
72	765	Maintenance of hydrants	A			30,657	64,112	\$ (33,455)
73	766	Maintenance of miscellaneous plant	A			309,119	344,221	\$ (35,102)
74		Total transmission and distribution expenses				\$ 897,978	\$ 1,207,618	\$ (309,640)

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		67,873	116,892	\$ (49,019)
80	773	Customer records and collection expenses	A			37,580	32,669	\$ 4,911
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			67,666	12,825	\$ 54,841
83	775	Uncollectible accounts ¹	A	B	C	268,761	157,975	\$ 110,786
84		Total customer account expenses				\$ 441,880	\$ 320,361	\$ 121,519
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	463,485	407,204	\$ 56,281
101	792	Office supplies and other expenses	A	B	C	18,767	13,171	\$ 5,596
102	793	Property insurance	A			4,400	5,371	\$ (971)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			22,893	25,562	\$ (2,669)
105	795	Employees' pensions and benefits	A	B	C	435,683	428,413	\$ 7,270
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			109,233	25,295	\$ 83,938
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			649,351	176,410	\$ 472,941
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	42,217	35,290	\$ 6,927
114		Total administrative and general expenses				\$ 1,746,029	\$ 1,116,716	\$ 629,313
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	364,516	374,904	\$ (10,388)
118	812	Administrative expenses transferred - Cr. ¹	A	B	C	3,374,563	3,240,622	\$ 133,941
119	813	Duplicate charges - Credit CA-AM Allocated Return on Rate Base ¹	A	B	C	278,880	352,332	\$ (73,452)
120		Total miscellaneous				\$ 4,017,959	\$ 3,967,858	\$ 50,101
121		Total operating expenses				\$ 29,668,758	\$ 32,362,161	\$ (2,693,403)

¹ Amounts reflect allocated expenses consistent with methodology employed in the authorized GRC revenue requirement.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
			1	Federal corporate income taxes	\$ 1,177,510	1,177,510
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 590,820	590,820			
4	Other taxes - state income tax	\$ 196,886	196,886			
5	Other taxes - state unemployment insurance tax	\$ 8,329	5,821			2,508
6	Other taxes - other state and local taxes	\$ 49,789			49,789	
7	Other taxes - federal unemployment insurance tax	\$ 1,349	976			373
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 216,529	137,816			78,713
9	Other taxes - licenses	\$ 150	150			
10	Other taxes - federal deferred and ITC	\$ (231,991)	(231,991)			
11	Other taxes - state deferred	\$ 382,911	382,911			
12		\$ -				
13		\$ -				
14	Total	\$ 2,392,282	\$ 2,260,899	\$ -	\$ 49,789	\$ 81,594

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NA								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	NA							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	NA						
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 Ventura		
17	Annual quantities purchased	4,088,991	(Unit chosen) ² 1,000 gallons
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	8	19,130,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	13	16,860,000	Gallons
12	Concrete			
13	Total	21	35,990,000	Gallons

Note: Schedule D-2 includes Ventura and Piru Systems

California - American Water Company
Schedule Attached to and Made as Part of
Annual Report to the Public Utilities Commission State of California
Schedule D-1 Ventura District includes Piru System
Addendum - Wells / Treated/ Purchased Water

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/2022 (Feet)	Pumping Capacity (GPM)	Production 2022 (1,000 Gals)
Ventura	Academy Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	American Oaks Turnout (Calleguas MWD)	NA	NA	NA	209,651
Ventura	Borchard Road Turnout #1 (Calleguas MWD)	NA	NA	NA	0
Ventura	Borchard Road Turnout #2 (Calleguas MWD)	NA	NA	NA	629,192
Ventura	Calle Yucca Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Gainsborough Turnout (Calleguas MWD)	NA	NA	NA	97,622
Ventura	Kelly Road Turnout (Calleguas MWD)	NA	NA	NA	169,088
Ventura	La Jolla Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Las Flores Turnout (Calleguas MWD)	NA	NA	NA	262,005
Ventura	Lawrence Drive Turnout (Calleguas MWD)	NA	NA	NA	823,295
Ventura	Los Robles Turnout (Calleguas MWD)	NA	NA	NA	1,185,138
Ventura	Olsen Road Turnout (Calleguas MWD)	NA	NA	NA	38,915
Ventura	Wildwood Turnout (Calleguas MWD)	NA	NA	NA	545,211
TOTAL VENTURA PURCHASED WATER (to Distribution System)					3,960,117
TOTAL SYSTEM DELIVERY VENTURA					3,960,117
Las Posas	Price Road Turnout (Calleguas MWD)	NA	NA	NA	128,874
TOTAL VENTURA PURCHASED WATER (to Distribution System)					128,874
TOTAL SYSTEM DELIVERY LAS POSAS					128,874
Piru	Piru Well 2	14	111	650	0
Piru	Piru Well 4	15	128	1,500	7,253
Piru	Piru Well 5	16	N/A	2,000	34,276
TOTAL WATER PRODUCED BY WELLS					41,529
TOTAL SYSTEM DELIVERY PIRU					41,529
TOTAL PRODUCED BY WELLS VENTURA					41,529
TOTAL PURCHASED WATER VENTURA					4,088,991
TOTAL RAW IRRIGATION WATER VENTURA					0
TOTAL SYSTEM DELIVERY VENTURA					4,130,520

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) **Not Applicable**

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	NA	NA	NA	NA	NA	NA	NA	NA
2	Flume	NA	NA	NA	NA	NA	NA	NA	NA
3	Lined conduit	NA	NA	NA	NA	NA	NA	NA	NA
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) **Not Applicable**

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	NA	NA	NA	NA	NA	NA	NA	-
7	Flume	NA	NA	NA	NA	NA	NA	NA	-
8	Lined conduit	NA	NA	NA	NA	NA	NA	NA	-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									94
12	Cast Iron (cement lined)									
13	Concrete						3,382		1,686	
14	Copper	1,197		692			116			
15	Riveted steel						1,002		532	6,622
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	156		86			81,741		771,505	585,472
19	Welded steel									
20	Wood									
21	Other - Galvanized									
22	Other - PVC	360		156			8,272		26,158	468,769
23	Other - Ductile Iron						812		986	16,556
24	Other - Unknown			82		10,958	13,427		6,529	16,494
25	Total	1,713	-	1,016	-	10,958	108,752	-	807,396	1,094,007

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	17-18	20-22	Other Sizes (Specify Sizes)		Total All Sizes
								24	Unknown	
26	Cast Iron	64								158
27	Cast Iron (cement lined)									-
28	Concrete									5,068
29	Copper									2,005
30	Riveted steel	7,466	166		8,110	5,284	1,254			30,436
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	245,580	164,342	36,930	28,382	5,714	7,268	6,680		1,933,856
34	Welded steel									-
35	Wood									-
36	Other - Galvanized									-
37	Other - PVC	23,952	175,329	264	7,832		6,822			717,914
38	Other - Ductile Iron	4,942	46,602	1,194	26,482		28,918	5,338		131,830
39	Other - Unknown	20,028	960			12			4,382	72,872
40	Total	302,032	387,399	38,388	70,806	11,010	44,262	12,018	4,382	2,894,139

Note: Schedule D-3 includes Ventura and Piru Systems

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	19,312	19,867		
Commercial	1,140	1,230		
Industrial	177	178		
Public authorities	192	192		
Irrigation		-		
Other (Misc., Co. Accts)	3	4		
Agriculture		-		
Subtotal	20,824	21,471	-	-
Private fire connections			367	393
Public fire hydrants			2,156	2,239
Total	20,824	21,471	2,523	2,632

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	17,911	-
3/4 - in	52	3,360
1 - in	2,698	18,337
1 1/2 - in	303	1,778
2 - in	742	1,598
3 - in	83	17
4 - in	71	155
6 - in	18	138
8 - in	2	39
10 - in		7
12 - in		-
Other (unknown)	2	602
Total	21,882	26,031

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	325
3. Used, after repair	8
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	15,467
2. More than 10, but less than 15 years	5,944
3. More than 15 years	467

Note: Schedules D-4, D-5, and D-6 includes Ventura and Piru Systems

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$ <u><u> -</u></u>
100-3	Construction Work in Progress	\$ <u><u> 7,977,253</u></u>
241	Advances for Construction	\$ <u><u> 4,692,095</u></u>
265	Contributions in Aid of Construction	\$ <u><u> 10,957,551</u></u>

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ Garry Hofer
Name of District Manager or Equivalent (Please Print)
of _____ Ventura _____ District
Name of District
of _____ California-American Water Company
Name of Utility
at _____ 2439 W Hillcrest Dr., Newbury Park CA 91320
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Vice President, Operations
Title (Please Print)

/s/ Garry Hofer
Signature

626-614-2510
Telephone Number

06/30/2023
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5